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John J. Kelly, Jr. Reg. No.: 29,182

Examiner : Ula C. Ruddock

Art Unit : 1771 Docket No.: 11728/3

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : T. MATSUI et al.

Serial No. : 09/980,701

Filed: November 2, 2001

For : THERMALLY INSULATING MATERIAL HAVING

EXCELLENT DURABILITY AND METHOD FOR

PRODUCTION THEREOF, AND USE THEREOF AND

METHOD FOR EXECUTION THEREOF

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

## SECOND AMENDMENT UNDER RULE 116

SIR:

This amendment is responsive to the Advisory Action mailed July 15, 2004, and the Office Action mailed March 31, 2004. Entry of the present amendment and reconsideration of the above-identified patent application, as amended, is respectfully requested.

A petition for an extension of time and a Notice of Appeal accompanies this amendment.

It is submitted that the present amendment places the application in condition for allowance.